

By: Kolkhorst, et al.

S.J.R. No. 24

A JOINT RESOLUTION

1 proposing a constitutional amendment relating to the appropriation
2 of the net revenue received from the imposition of state sales and
3 use taxes on sporting goods.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Article VIII, Texas Constitution, is amended by
6 adding Section 7-d to read as follows:

7 Sec. 7-d. (a) For each state fiscal year, the net revenue
8 received from the collection of any state taxes imposed on the sale,
9 storage, use, or other consumption in this state of sporting goods
10 that were subject to taxation on January 1, 2019, under Chapter 151,
11 Tax Code, is automatically appropriated when received to the Parks
12 and Wildlife Department and the Texas Historical Commission, or
13 their successors in function, and is allocated between those
14 agencies as provided by general law. The legislature by general law
15 may provide limitations on the use of money appropriated under this
16 subsection.

17 (b) In this section, "sporting goods" means an item of
18 tangible personal property designed and sold for use in a sport or
19 sporting activity, excluding apparel and footwear except that which
20 is suitable only for use in a sport or sporting activity, and
21 excluding board games, electronic games and similar devices,
22 aircraft and powered vehicles, and replacement parts and
23 accessories for any excluded item.

24 SECTION 2. The following temporary provision is added to

1 the Texas Constitution:

2 TEMPORARY PROVISION. (a) This temporary provision applies
3 to the constitutional amendment proposed by the 86th Legislature,
4 Regular Session, 2019, requiring the automatic appropriation of the
5 net revenue received from the collection of state taxes imposed on
6 the sale, storage, use, or other consumption in this state of
7 certain sporting goods to the Parks and Wildlife Department and the
8 Texas Historical Commission.

9 (b) Section 7-d, Article VIII, of this constitution takes
10 effect September 1, 2021, and applies only to state tax revenue
11 collected on or after that date.

12 (c) This temporary provision expires January 1, 2022.

13 SECTION 3. This proposed constitutional amendment shall be
14 submitted to the voters at an election to be held November 5, 2019.
15 The ballot shall be printed to provide for voting for or against the
16 proposition: "The constitutional amendment requiring the
17 automatic appropriation of the net revenue received from the
18 collection of state taxes imposed on the sale, storage, use, or
19 other consumption in this state of certain sporting goods to the
20 Parks and Wildlife Department and the Texas Historical Commission."